

Switzerland County Assessor's Office

To: Barry Wood, Assessment Division Director

From: Joan Armstrong, Switzerland County Assessor

CC: Mark Folkerts, Jim Flake

Date: 6/26/2009

Re: Switzerland County Indiana Trending & Ratio Study

Dear Mr. Wood,

Our County is in the process of switching computer software packages. Our existing software provider Manatron's "Pro Val system" and our new software provider Nexus's "E-soft system". We are currently operating both, so we are running parallel. For the trending and ratio study purpose's we had Tyler Technologies CLT division use the Pro Val system while we were being converted to the E-soft system. We are updating the changes that were made in Pro Val to the X-soft application. With that being said we want you to be aware that we were using the IDOX system for sales disclosure information prior to July 1, 2008, since we no longer have this application we can not update the sales disclosure validity codes for sales prior to July 1, 2008. However, we can update the sales validity code info for Sales after July 1, 2008, which we will be doing, and then we will resubmit that data.

For the purposes of this years trending, we reviewed and verified all sales disclosures by taxing district, then by neighborhood. After doing so it was determined that we needed to expand our neighborhoods this year. So where in the past we had one neighborhood code for the whole County we now have separated them it into eight different neighborhoods. We also reviewed all our land rates throughout the County and expanded our land tables and made adjustments where needed. All of our commercial and industrial properties were reviewed with major emphasis being placed on how the land had been assessed, adjustments were made accordingly. Excess acreage land values were increased on residential and commercial with special emphasis being placed on location, view and river access. We changed all outbuilding factors and applied one factor for the whole County with another factor being calculated and then applied to the primary improvement.

Two special notes that we noticed while doing our review process was that we had a large number of sales, exchanged between two separate owners that were actually "trades" with one another. So we had to invalidate those sales. The other was that building code

required some home sites along the river to have at least one acre before they could acquire a well and septic permit, therefore adjustments were made as needed.

Lastly, we reassessed some neighborhoods if it was determined that was the best way to accomplish the trending and ratio study.

I hope you find everything satisfactory, if you have any questions please contact me, here at my office, or you can contact Jim Flake of Tyler CLT @ 317-696-2821, or his email Jim.Flake@tylertech.com.

Sincerely,

The Honorable Joan Armstrong
Switzerland County Assessor